IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

TUESDAY, THE 9TH JANUARY 2007 / 19TH PAUSHA 1928

OP.No. 30115 of 2000(I)

PETITIONER:

P.N.SADASIVAN, SOUTHERN INDUSTREIES,
KOLLAKKADAVU, MAVELIKKARA,
ALAPPUZHA DISTRICT.

BY ADV. SRI.ARIKKAT VIJAYAN MENON
SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON
SRI.BINOY JOSE

RESPONDENTS:

1. ASSISTANT COMMISSIONER (ASSESSMENT),
COMMERCIAL TAXES SPECIAL CIRCLE, ALAPPUZHA.

2. COMMISSIONER OF COMMERCIAL TAXES,
OPPOSITE MUSEUM, THIRUVANANTHAPURAM.

3. STATE OF KERALA, REPRESENTED BY SECRETARY TO GOVT.,
TAXES DEPARTMENT, KERALA GOVT. SECRETARIAT,
THIRUVANANTHAPURAM.

4. TAHSILDAR, (REVENUE RECOVERY),
TALUK OFFICE, MAVELIKKARA.

BY GOVT.PLEADER SRI JULIAN XAVIER

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 09/01/2007, ALONG WITH O.P.30795/2000 AND OTHER CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON CMP.NO.51015/2000 IN OP.NO. 30115 OF 2000

DISMISSED

9/1/2007 Sd/- P.R.RAMAN, JUDGE.

APPENDIX

PETITIONER'S EXTS:

EXT.P1 COPY OF THE GOVERNMENT NOTIFICATION G.O.(MS). 124/88/ID DTD. 31/8/1988.

EXT.P2 COPY OF THE PRE-ASSESSMENT NOTICE ISSUED BY THE IST RESPONDENT TO THE PETITIONER DTD. 23/6/2000.

EXT.P3 COPY OF THE REPLY FILED BY THE PETITIONER TO EXT.P2 NOTICE DTD. 30/6/2000.

EXT.P4 COPY OF THE ORDER OF ASSESSMENT PASSED BY THE IST RESPONDENT FOR THE YEAR 1988-99 DTD.30/6/2000.

EXT.P5 COPY OF THE ORDER OF THE DY.COMMISSIONER (APPEALS), KOLLAM IN STA 1454(a) to (c)/99.

P.R.RAMAN,J.

O.P.NOS.30115 & 30795 OF 2000,
35745 OF 2001, 9270 OF 2002 &
W.P.(C).NOS. 8331 OF 2004 &
35531 OF 2005

Dated this the 9th day of January, 2007

JUDGMENT

In all these cases the challenge is against the assessment order passed. In a similar matter (O.P.No.9273/2002) the same issue has come up for consideration before this Court and this Court disposed of the said original petition relegating the petitioner therein to file an appeal. The petitioners pray that reserving their right to invoke the statutory remedy available to them, similar orders be passed in these cases also.

2. Heard the learned Government Pleader also.

3. In the facts and circumstances of the case, there will be a direction that in case

the petitioners prefer appeals to the Appellate Authority within 30 days and also file application for condonation of delay the period during which the matter was pending before this Court, will stand excluded for calculating the period of limitation.

Writ Petitions are disposed of as above.

P.R.RAMAN,
Judge.

kcv.

P.R.RAMAN, J.

O.P.NOS.30115 & 30795/2000,
35745/01, 9270/02 &
W.P.(C).NOS.8331/2004
& 35531/2005

JUDGMENT

9th January, 2007